

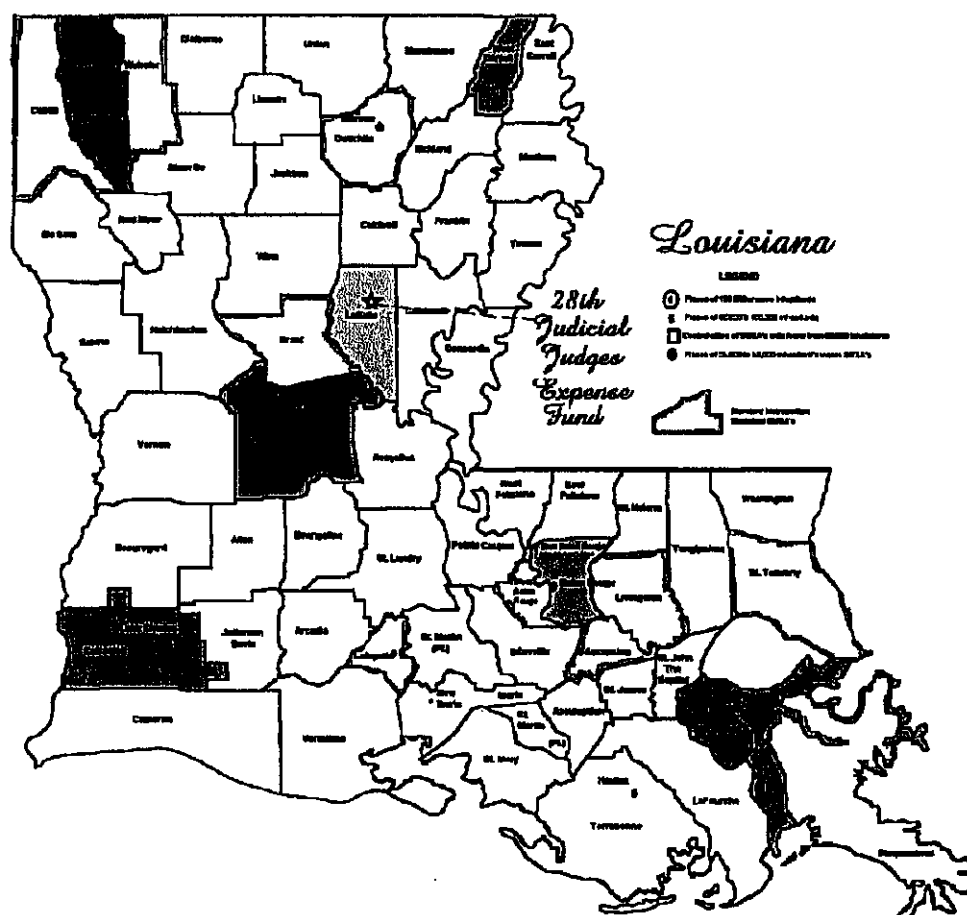
**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**Basic Financial Statements
October 31, 2006**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-24-07

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
LASALLE PARISH,
STATE OF LOUISIANA**



* The Judicial Expense Fund of the Twenty-Eighth Judicial District Court was established by Act No. 916 of the 1985 Session of the Louisiana Legislature and began operating in November of 1986. The Judicial Expense Fund is controlled by the judge of the Twenty-Eighth Judicial District Court and was established and may be used for any purpose connected with, incidental to, or related to the proper administration or function of the court or the office of the judge thereof, and is in addition to any and all other funds, salaries, expense, or other monies that were or hereafter will be provided, authorized, or established by law for any of the aforesaid purposes.

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

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**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the District, we offer readers of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended October 31, 2006. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$62,002 (*net assets*). This is a \$10,458 decrease from last year.
- The District had total revenues of \$35,436. This is a \$1,006 increase from last year's revenues.
- The District had total expenditures of \$39,298, which is a \$4,504 increase from last year's expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of two components: 1) fund financial statements, and 2) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The District is a special-purpose entity engaged only in governmental activities. Accordingly, only fund financial statements are presented as the basic financial statements.

Effective, January 1, 2004, the District adopted Governmental Accounting Standards (GASB) Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments*.

FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

MD&A

Comparative Statement of Net Assets Governmental Funds

The following table represents a condensed Comparative Statement of Net Assets as of October 31, 2006:

	<u>2005</u>	<u>2006</u>	<u>% Change</u>
Assets			
Cash & Investments	\$ 42,189	\$ 36,410	-14%
Receivables (Net)	1,022	4,166	75%
Capital Assets, Net of Accumulated Depreciation	<u>30,301</u>	<u>23,705</u>	-22%
Total Assets	<u>73,512</u>	<u>64,281</u>	-13%
Liabilities & Net Assets			
Accounts, Salaries, & Other Payables	<u>1,052</u>	<u>2,279</u>	117%
Total Liabilities	<u>1,052</u>	<u>2,279</u>	117%
Net Assets			
Invested in Capital Assets, Net of Related Debt	30,301	23,705	-22%
Restricted For Debt Service	-0-	-0-	0%
Unrestricted	<u>42,159</u>	<u>38,297</u>	-9%
Total Net Assets	<u>\$ 72,460</u>	<u>\$ 62,002</u>	-14%

Comparative Changes in Fund Balances Governmental Funds

The following table reflects the condensed Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances for the year ended October 31, 2006:

	<u>2005</u>	<u>2006</u>	<u>% Change</u>
Beginning Fund Balances	\$ 42,523	\$ 42,159	-1%
Total Revenues	34,430	35,436	3%
Total Expenditures	<u>(34,794)</u>	<u>(39,298)</u>	13%
Increase (Decrease) in Fund Balances	<u>(364)</u>	<u>(3,862)</u>	-961%
Ending Fund Balances	<u>\$ 42,159</u>	<u>\$ 38,297</u>	-9%

MD&A

CAPITAL ASSETS

Capital Assets – Governmental Fund

At October 31, 2006, the District had \$23,705 invested in capital assets, including the following:

Capital Assets at Year-End	
Furnishings & Equipment	98,281
Accumulated Depreciation	<u>(74,576)</u>
Total Capital Assets (Net)	<u>\$ 23,705</u>

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional information, contact Bobby Wilson, Treasurer, at phone number (318) 992-2002.

JOHN R. VERCHER PC
Certified Public Accountant

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Jena, Louisiana 71342
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INDEPENDENT AUDITOR'S REPORT

The Honorable Judge J. P. Mauffray
Judicial Expense Fund of the
Twenty-Eighth Judicial District Court
Parish Of LaSalle
State of Louisiana

I have audited the accompanying financial statements of the governmental activities of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana, as of and for the year ended October 31, 2006 which collectively comprise the District's financial statements as listed in the table of contents. These financial statements are the responsibility of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana as of October 31, 2006 and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated November 16, 2006, on my consideration of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana's internal control over financial reporting and on my test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

John R. Vercher PC

November 16, 2006
Jena, Louisiana

BASIC FINANCIAL STATEMENTS

JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA
Statement of Net Assets
October 31, 2006

	GENERAL FUND
ASSETS	
Cash & Cash Equivalents	\$ 5,227
Investments	31,183
Receivables (Net of Allowances for Uncollectables)	4,166
Capital Assets (Net)	<u>23,705</u>
TOTAL ASSETS	<u>64,281</u>
LIABILITIES	
Accounts, Salaries, & Other Payables	<u>2,279</u>
TOTAL LIABILITIES	<u>2,279</u>
NET ASSETS	
Invested in Capital Assets, Net of Related Debt	23,705
Unrestricted	<u>38,297</u>
TOTAL NET ASSETS	<u>\$ 62,002</u>

The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA
Statement of Activities
For the Year Ended October 31, 2006**

The accompanying notes are an integral part of this statement.

JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA
Balance Sheet, Governmental Funds
October 31, 2006

	GENERAL FUND
ASSETS	
Cash & Cash Equivalents	\$ 5,227
Investments	31,183
Receivables (Net of Allowances for Uncollectables)	<u>4,166</u>
TOTAL ASSETS	<u>40,576</u>
LIABILITIES & FUND BALANCE	
Accounts, Salaries, & Other Payables	2,279
Unreserved Fund Balance Reported In General Fund	<u>38,297</u>
TOTAL LIABILITIES & FUND BALANCE	\$ <u>40,576</u>

The accompanying notes are an integral part of this statement.

JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA
Statement of Revenues, Expenditures & Changes in Fund Balances
Governmental Funds
For the Year Ended October 31, 2006

	<u>GENERAL FUND</u>
REVENUES	
Intergovernmental	\$ 32,960
Interest Income	883
Judge's Reimbursement	<u>1,593</u>
TOTAL REVENUES	<u>35,436</u>
EXPENDITURES	
Salaries/Personnel Costs	2,500
Office Expense	7,212
Capital Purchases	3,370
Travel	2,092
Insurance	2,265
Professional Fees	1,943
Copier Lease	7,683
Cellular Phone	2,323
Other Administration	<u>9,910</u>
TOTAL EXPENDITURES	<u>39,298</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)	
EXPENDITURES	(3,862)
FUND BALANCES-BEGINNING	42,159
FUND BALANCES-ENDING	<u>\$ 38,297</u>

The accompanying notes are an integral part of this statement.

**NOTES TO THE BASIC
FINANCIAL STATEMENTS**

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

NOTES TO THE BASIC FINANCIAL STATEMENTS

INTRODUCTION

The Judicial Expense Fund of the Twenty-Eighth Judicial District Court was established by Act No. 916 of the 1985 Session of the Louisiana Legislature and began operating in November of 1986. The Judicial Expense Fund is controlled by the judge of the Twenty-Eighth Judicial District Court and was established and may be used for any purpose connected with, incidental to, or related to the proper administration or function of the court or the office of the judge thereof, and is in addition to any and all other funds, salaries, expense, or other monies that were or hereafter will be provided, authorized, or established by law for any of the aforesaid purposes. The Judicial Expense Fund's revenues are derived from court costs assessed in criminal cases of the Twenty-Eighth Judicial District Court and are collected by the sheriff.

The Judicial Expense Fund is part of the operations of the district court system. The district court system is fiscally dependent on the police jury for office space and courtrooms. The substance of the relationship between the district court system and the police jury is that the police jury has approval authority over its capital budget. In addition, the nature and significance of the relationship between the district court and the police jury is such that exclusion from the police jury's financial statements would render the financial statements incomplete or misleading. Therefore, this fund is a component unit of the LaSalle Parish Police Jury.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Judicial Expense Fund.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. All individual governmental funds are reported as separate columns in the fund financial statements.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
(CONTINUED)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Fees associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Judicial Expense Fund reports the following governmental funds:

The General Fund is the entity's primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in another fund.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

C. BUDGETARY PRACTICES

The District prepares a budget at the beginning of each year. The Judge approves the budget and any subsequent amendments. All appropriations end at year end.

D. CASH & INVESTMENTS (CERTIFICATES OF DEPOSIT IN EXCESS OF 90 DAYS)

Deposits

It is the District's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The District's deposits are categorized to give an indication of the level of risk assumed by the District at year-end. The categories are described as follows:

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
(CONTINUED)**

- *Category 1* – Insured or collateralized with securities held by the District or by its agent in the District's name.
- *Category 2* – Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
- *Category 3* – Uncollateralized.

	Bank Balance
	10/31/2006
Bank Balances	\$ <u>36,410</u>
<i>Secured as Follows:</i>	
FDIC (<i>Category-1</i>)	\$ <u>36,410</u>

E. VACATION, SICK LEAVE AND COMPENSATED ABSENCES

The Judicial Expense Fund has no leave policies.

F. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

G. ENCUMBRANCES

The District does not utilize encumbrance accounting.

H. RECONCILIATIONS OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets.

The following reconciles the fund balances of governmental funds to the government-wide statement of net assets.

Capital Assets (Net of Accumulated Depreciation)	\$ <u>23,705</u>
Net Adjustment	\$ <u>23,705</u>

Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The following reconciles the net changes in fund balance-total governmental funds to the changes in net assets of governmental activities.

Capital Outlay	\$ (3,370)
Depreciation Expense	<u>9,966</u>
Net Adjustment	\$ <u>6,596</u>

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
(CONTINUED)**

2. CHANGES IN GENERAL FIXED ASSETS

A summary of change in general fixed assets follows:

	10-31-2005			10-31-2006
	Balance	Additions	Deletions	Balance
Furnishings & Equipment	\$ 94,911	\$ 3,370	\$ -0-	\$ 98,281
Accumulated Depreciation	(64,610)	(9,966)	-0-	(74,576)
Net Fixed Assets	\$ 30,301	\$ (6,596)	\$ -0-	\$ 23,705

Fixed assets are depreciated using the straight-line method using the following useful lives:

Equipment	5-10 Years
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3. RECEIVABLES

The receivables at October 31, 2006 are detailed below:

Intergovernmental	\$ 1,022
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Allowance for doubtful accounts, if any, is considered immaterial and is not presented.

4. PENSION PLAN

Employees of the District are covered by the social security program. In addition to employee payroll deductions, the District is required to contribute an equal amount to the social security system. The District does not guarantee the benefits provided by the system.

5. OPERATING LEASE

The Twenty-Eighth District Court has an operating lease with Kyocera Mita America, Inc. for copy machines. The lease payment is \$569 per month for 36 months beginning June 24, 2006.

Future lease payments are as follows:

2007	\$ 3,983
2008	6,828
2009	6,828
Total	\$ 17,639

REQUIRED SUPPLEMENTAL INFORMATION

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**Statement of Revenues, Expenditures & Changes in Fund Balances
Budget and Actual
General Fund
For the Year Ended October 31, 2006**

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL AMOUNTS BUDGETARY BASIS</u>	<u>BUDGET TO GAAP DIFFERENCES FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Intergovernmental	\$ 39,500	\$ 39,500	\$ 32,960	\$ (6,540)
Interest Income	-0-	-0-	883	883
Judge's Reimbursement	-0-	-0-	1,593	1,593
TOTAL REVENUES	<u>39,500</u>	<u>39,500</u>	<u>35,436</u>	<u>(4,064)</u>
EXPENDITURES				
Salaries/Personnel Costs	-0-	-0-	2,500	(2,500)
Office Expense	3,500	3,500	7,212	(3,712)
Capital Purchases	5,500	5,500	3,370	2,130
Travel	5,000	5,000	2,092	2,908
Insurance	-0-	-0-	2,265	(2,265)
Professional Fees	-0-	-0-	1,943	(1,943)
Copier Lease	17,500	17,500	7,683	9,817
Cellular Phone	-0-	-0-	2,323	(2,323)
Other Administration	8,000	8,000	9,910	(1,910)
TOTAL EXPENDITURES	<u>\$ 39,500</u>	<u>\$ 39,500</u>	<u>39,298</u>	<u>\$ 202</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			(3,862)	
FUND BALANCES-BEGINNING			42,159	
FUND BALANCES-ENDING			<u>\$ 38,297</u>	

The accompanying notes are an integral part of this statement.



OTHER REPORTS

JOHN R. VERCHER PC
Certified Public Accountant

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Judge J. P. Mauffray
Judicial Expense Fund of the
Twenty-Eighth Judicial District Court
LaSalle Parish
State of Louisiana

I have audited the financial statements of the governmental activities of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana as of and for the year ended October 31, 2006, which collectively comprise the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana's basic financial statements and have issued my report thereon dated November 16, 2006. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinions on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operations that I consider to be material weaknesses.

This report is intended solely for the information and use of management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, this document is public record and its distribution is not limited.

John R. Vercher PC

November 16, 2006
Jena, Louisiana

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST
OCTOBER 31, 2006**

I have audited the financial statements of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana, as of and for the year ended October 31, 2006 and have issued my report thereon dated November 16, 2006. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of October 31, 2006 resulted in an unqualified opinion.

Section I - Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ☐ Yes ☒ No Reportable Conditions ☐ Yes ☒ No

Compliance

Compliance Material to Financial Statements ☐ Yes ☒ No

b. Federal Awards (Not Applicable)

Internal Control

Material Weaknesses ☐ Yes ☐ No Reportable Conditions ☐ Yes ☐ No

Type of Opinion On Compliance ☐ Unqualified ☐ Qualified
For Major Programs ☐ Disclaimer ☐ Adverse

Are the finding required to be reported in accordance with Circular A-133, Section .510(a)?

☐ Yes ☐ No

c. Identification Of Major Programs: (Not Applicable)

CFDA Number (s)

Name Of Federal Program (or Cluster)

Dollar threshold used to distinguish between Type A and Type B Programs:

\$

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133?

☐ Yes ☐ No

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST
(CONTINUED)
OCTOBER 31, 2006**

Section II Financial Statement Findings Required To Be Reported In Accordance With GAGAS

No items to report.

Section III Internal Control

No items to report.

Section IV Federal Awards Findings and Questioned Costs.

Not applicable.

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MANAGEMENT LETTER COMMENTS

During the course of my audit, I observed conditions and circumstances that may be improved. Below are situations that may be improved (if any) and recommendations for improvements.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

There are no current year management letter comments.

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS**

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended October 31, 2005.

PRIOR YEAR FINDINGS

2005-C-1 Purchase of Non-Office Items

Finding: During the testing of expenditures, the auditor found items that appeared to be personal in nature (i.e. pet toy, dental floss, and toothbrush cover). Although the amounts are insignificant and immaterial, the auditor feels the purchases do not meet the definition of ordinary and necessary office expenses.

Recommendation: The Judge's Office should discontinue buying non-office items.

Entity's Corrective Action: The Judge's Office has discontinue buying non-office items.

2005-C-2 Documentation of Staff Meals

Finding: During a review of travel and meal documentation, the auditor found that some staff meals were not documented as to the persons or employees participating in the meals or the business purpose of the meals.

Recommendation: All staff meals should be documented as to the persons and/or employees attending the meals and the business purpose of the expenditure.

Entity's Corrective Action: The Judge's Office maintained supporting documentation for all expenditures. Documentation for all expenditures includes the employees' names and the business purpose of the expenditure.